FINANCIAL.

(Nos. 210 to 222.)

SUBJECT No. 210.

Levy of income tax on Government officials, etc.

(*a*) Mr. H. V. Rangasamy, Hassan taluk.
(*b*) Mr. B. Kesaviah, Chikmagalur taluk.

Summary of discussion.—(*a*) Considering that the land owning community forms the backbone of the State, that the direct and indirect revenue is paid mostly by these, and that certain classes such as, merchants, lawyers, Government officers, etc., have not been contributing any share towards the maintenance of the State in proportion to the income and benefits which they derive from it, the attention of Government is respectfully invited to the advisability of appointing a Commission to enquire into the taxable capacity of the various communities before the Government sanctions the increase of land revenue after Resurvey and Settlement.

(*b*) Even the poorest man in the State is contributing his share towards the revenue of Government, while persons who amass large sums of money in the shape of salaries and professional fees are paying nothing for the protection and safety they have from Government. So it is not unjust that such persons also should pay their quota to Government, by which the revenue will increase. Therefore some sort of tax, such as, income tax may be levied on such persons.

This was considered along with Subject No. 211.

SUBJECT No. 211.

Levy of income tax for purposes of education.

Mr. V. Raghavachar, Pavagada taluk.

Summary of discussion.—In the meeting of last year, it was prayed that the levy of income tax may be introduced for devoting the amount to purposes of education. It is not known what has been done in the matter.

Reply of Government.—The subject is under consideration of a committee appointed for the purpose.

SUBJECT No. 212.

Irrigation and railway projects.

Mr. H V. Rangasamy, Hassan taluk.

Summary of discussion.—The principle of providing necessary capital for large irrigation and railway projects from the current revenues of the State being in contravention of all the known canons of public finance, it is submitted that Government may kindly consider the advisability of resorting to loans for such purposes.

Reply of Government.—Noted.

SUBJECT No. 213.

Interest on loans.

Messrs. Chikka Guruvareddi and Virappareddi, Bangalore taluk.

Summary of discussion.—The levy of interest of Rs. 5 or 6 per cent on the loan amount advanced to raiyats for purchasing machines or engines for improvement of agriculture makes them hesitate to go in for such machines or engines, the uses and machanism of which they are ignorant. Pray, therefore, that till the raiyats come to

Dewan's reply.—Proposals on these subjects are now under the consideration of Government.

Subject No. 93.

Irrigation cess on land irrigated from private wells.

Summary of discussion.—At the Survey Settlement, an irrigation cess of one anna per rupee of assessment was imposed on lands irrigated from private wells. This is wrong. The cess should be remitted.

Dewan's reply.—This was represented last year and relief was promised (see Subjects Nos. 105 and 188 of last year's Proceedings). Information has been called for from Districts and is awaited. The cess in such cases will be remitted.

Subject No. 94.

Khatedar's consent in cases of sub-divisions of fields.

Summary of discussion.—When the co-sharers and the khatedar disagree the land is not now sub-divided at the request of the co-sharers, but the Revenue authorities ask for the consent of the khatedars and if they be unwilling refer the parties to a Civil Court. This should not be. The Revenue authorities should enquire into each dispute and decide it on its merits.

Dewan's reply.—Land cannot be allowed to be sub-divided without the khatedar's consent.

Subject No. 95.

Applications for sub-division of fields should be disposed of by Amildars.

Summary of discussion.—Applications for Phod are now submitted to the Deputy Commissioner by the Amildar for orders. This causes delay. The Amildars should be empowered to dispose of such applications.

Dewan's reply.—I am afraid this cannot be done.

Subject No. 96.

Local Fund Grants-in-aid for village improvements.

Summary of discussion.—The large villages of this Taluk have no Municipalities. Their drains and roads are neglected. Appropriate sums from Local Funds should be devoted for their improvement, and particularly for the excavation of wells for drinking water-supply where they do not exist.

Dewan's reply.—This can be done to a limited extent under rules which are under consideration.

Subject No. 97.

Revision of Potgi of Shanbhogs and Patels.

Summary of discussion.—Five years have elapsed since the last settlement of the Potgi. The revenue has increased during this time. Potgi should be revised and increased in proportion to the revenue.

Dewan's reply.—Yes, in due course.

Subject No. 98.

Free licenses required for Malnad timber.

Summary of discussion.—Free licenses are granted under the rules to Maidan agriculturists to cut timber in Malnad jungles. But the Amildars of Taluks in which these jungles are situated raise difficulties. Redress is required.

Dewan's reply.—Represent individual cases by petition, and they shall receive attention.

Subject No. 99.

Trees on strips of land forming boundaries of fields.

Summary of discussion.—Raiyats need not apply for permission to remove jali and other jungle trees growing on the boundary line of their fields. No restraint should be placed on them in removing these trees which are their property.